

**MINUTES OF THE
SENATE REVENUE AND TAXATION CONFIRMATION COMMITTEE**

Tuesday, May 23, 2006 – 9:30 a.m. – Room W130 House Building

Members Present:

Sen. Curtis S. Bramble, Senate Chair
Sen. Gregory S. Bell
Sen. Mike Dmitrich
Sen. Brent H. Goodfellow
Sen. Mark B. Madsen
Sen. Howard A. Stephenson

Staff Present:

Mr. Phillip V. Dean, Policy Analyst
Mr. Bryant R. Howe, Assistant Director
Ms. Angela D. Oakes, Associate General Counsel
Ms. Phalin L. Flowers, Legislative Secretary

Note: A list of others present, a copy of related materials, and an audio recording of the meeting can be found at www.le.utah.gov.

1. Committee Business

Chair Bramble called the meeting to order at 9:33 a.m. He explained that the purpose of the meeting is to consider the appointment by the Governor of D'Arcy Dixon Pignanelli as a member of the Tax Commission (Utah State Tax Commission). Sen. Bramble explained that Ms. Dixon Pignanelli is being appointed to fill the unexpired term of Commissioner Palmer DePaulis, who has been appointed by the Governor to be the Executive Director of the Department of Community and Culture.

2. Opening Statement of Appointee to Utah State Tax Commission -- D'Arcy Dixon Pignanelli

Ms. D'Arcy Dixon Pignanelli explained her education, employment background, experiences, and philosophies as they relate to tax policy and how these qualify her to be a member of the Tax Commission. She explained that while employed as an assistant to the Mayor of Murray City that she administered various aspects of the property tax including establishing the certified tax rate, truth in taxation, assessment and collection, tax exempt property, special improvement districts, and Redevelopment Agencies. She said that as Executive Director of the Department of Administrative Services, she has been involved with the Utah Policy Partnership in developing new ways of process effectiveness, improved customer service, and financial accountability.

Ms. Dixon Pignanelli told the Committee that her philosophy will be to carefully and thoughtfully apply state tax law as she considers the cases reviewed by the Tax Commission. She said that she will commit to the Legislature, the governor, taxpayers, and tax practitioners that she will diligently apply the law in a fair and impartial manner. She concluded by asking members of the Committee for their support in her appointment to the Tax Commission.

3. Other Public Comment

Mr. Charles Brown, Clyde Snow Sessions & Swenson, spoke in support of appointing Ms. Dixon Pignanelli to the Tax Commission.

Ms. Pam Hendrickson, Chair, Utah State Tax Commission, spoke in favor of appointing Ms. Dixon Pignanelli to the Tax Commission.

Sen. Bramble asked if Ms. Dixon Pignanelli meets all the qualifications and requirements listed for state tax commissioners in the Utah Code. Mr. Brown listed each way in which Ms. Dixon Pignanelli meets each requirement.

Sen. Stephenson asked Ms. Dixon Pignanelli if she would be willing to obtain training in some of the aspects of the tax administration, such as in the valuation of mines, utilities, and railroads, in which she does not have extensive experience. Ms. Dixon Pignanelli replied that she would undergo training in all areas of tax administration that are made available to her.

4. Committee Discussion and Action

MOTION: Sen. Dmitrich moved to recommend that the Senate give its consent to the appointment of Ms. D'Arcy Dixon Pignanelli to the Utah State Tax Commission.

Sen. Bell commented that members of the Tax Commission must review and issue rulings on complex tax issues. He said that Ms. Dixon Pignanelli gave an excellent opening statement that outlined her qualifications for this position. He said that while he regrets the loss of Commissioner Depaulis, that Ms. Dixon Pignanelli will bring a good balance and fair judgment to the Tax Commission.

The motion passed unanimously.

5. Adjourn

MOTION: Sen. Madsen moved to adjourn the meeting. The motion passed unanimously.

Chair Bramble adjourned the meeting at 10:09 a.m.